

D r a f t

IMPLEMENTING DECREE

of the Ministry of Finance of the Slovak Republic

of 2024,

amending Decree No 255/2014 of the Ministry of Finance of the Slovak Republic on marking packages of excise stamps for marking prepackages of tobacco products and the notification and publication of particulars of these excise stamps, as amended

Pursuant to § 9b(13) of Act No 106/2004 on excise duty on tobacco products, as amended, the Ministry of Finance of the Slovak Republic lays down:

Article I

Decree No 255/2014 of the Ministry of Finance of the Slovak Republic on marking packages of excise stamps for marking prepackages of tobacco products and the notification and publication of particulars of these excise stamps, as amended by Decree No 271/2015, Decree No 79/2017, Decree No 187/2019 and Decree No 442/2020 is amended as follows:

1. § 1(4)(c) reads as follows:

‘c) prepackages of a smokeless tobacco product or prepackages of a product related to tobacco products may also bear the date if the person for whom the customs office issued the permit for the distribution of the smokeless tobacco product or the authorisation to distribute the product related to tobacco products has applied to the customs office for the issue of excise stamps.’

2. In § 2(1) a comma and the following words are inserted after ‘§ 9(4) to (6) of the Act’: ‘prepackages of smokeless tobacco products pursuant to § 19aa(42) and (43) of the Act and prepackages of products related to tobacco products pursuant to § 19ab(47) and (48) of the Act’.

3. § 2(4) reads as follows:

‘(4) Where excise stamps have been used to mark prepackages of a smokeless tobacco product with the same weight in grams of tobacco or with the same cartridge content in grams and with the same symbol for the applicability of the excise duty rate, or where the excise stamps have been used to mark prepackages of a product related to tobacco products of the same weight in grams or the same cartridge content in millilitres and the same symbol for the applicability of the excise duty rate, only the hierarchical code indicated on the package, group container or transport container shall be reported.’

4. In § 2(5), a comma and the words ‘a smokeless tobacco product or a product related to tobacco products’ are inserted after the words ‘tobacco products’.

5. § 3(2) reads as follows:

‘(2) Information pursuant to § 2 shall be reported prior to the sale or delivery of prepackages of smokeless tobacco products in the tax territory or before the sale or delivery of prepackages of a product related to tobacco products in the tax territory, within

- a) three working days after the date the excise stamps were affixed on the prepackages of smokeless tobacco products or on the prepackages of a product related to tobacco products, if the excise stamps on the prepackages of a smokeless tobacco product or on the prepackages of a product related to tobacco products are affixed in the tax territory;
 - b) one working day before taking delivery of prepackages of a smokeless tobacco product or taking delivery of prepackages of a product related to tobacco products or prior to the release for free circulation of prepackages of a smokeless tobacco product or the release for free circulation of prepackages of a product related to tobacco products, if the excise marks are affixed to the prepackages of a smokeless tobacco product or to the prepackages of a product related to tobacco products outside the tax territory.’.
6. In the introductory sentence of § 4, a comma and the words ‘the information necessary to verify the accuracy of the marking of prepackages of smokeless tobacco products in the tax territory or the particulars strictly necessary to verify the accuracy of the labelling of prepackages of a product related to tobacco products in the tax territory’ are inserted after the word ‘circulation’.
7. In § 4(a) to (d), the words ‘or name and surname’ are inserted after the word ‘name’.
8. § 4(e) reads as follows:
‘(e) prepackages of smokeless tobacco products, the trade name or first name and surname of the person referred to in § 1(4)(c), the weight in grams of the tobacco or the cartridge contents in a smokeless tobacco product and the symbol for the applicability of the rate of excise duty,’.
9. The following § 4(f) is added:
‘f) prepackages of a product related to tobacco products, the trade name or name and surname of the person referred to in § 1(4)(c), the weight in grams of the product related to the tobacco products or the content of the cartridge of the product related to tobacco products in millilitres and the symbol for the applicability of the rate of excise duty.’.

Article II

This Decree shall take effect on 15 October 2024.

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